



ADS Chapter 593

Reviews Conducted by the Government Accountability Office (GAO)

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This chapter has been revised in its entirety.

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ADS 593 - Reviews Conducted by the Government Accountability Office (GAO)

593.1 OVERVIEW

Effective Date: 07/24/2012

The Government Accountability Office's (GAO's) audit recommendations are intended to improve the economy, efficiency, and effectiveness of an agency's operations and to improve the accountability of the Federal government for the benefit of the American people. This chapter provides the policy directives and required procedures for reviews and audits and audit follow up with the GAO. It delineates the requirements for cooperation with GAO on its reviews and studies of Agency activities.

593.2 PRIMARY RESPONSIBILITIES

Effective Date: 07/24/2012

a. USAID Administrator

- Appoints the Agency Audit Follow-Up Official.

b. The Assistant Administrator, Bureau for Management (AA/M)

- Serves as the Agency's Audit Follow-Up Official for all types of audits, including those conducted by GAO; and
- In coordination with the Chief Financial Officer (CFO), ensures that (1) systems of audit follow up, resolution, and corrective action are documented and in place, (2) timely responses are made to all audit reports, (3) disagreements within the Agency with respect to audit matters are resolved, (4) corrective actions are taken, and (5) semiannual reports are sent to the USAID Administrator; and assigns a high priority to following up on audit recommendations.

c. The Bureau for Legislative and Public Affairs (LPA)

- Clears all Agency formal comments on GAO draft and final reports with recommendations;
- Attends entrance conferences and exit conferences and other significant meetings with GAO; and
- Signs and delivers congressional transmittals of Agency responses to final reports containing recommendations.

d. The Office of Inspector General (OIG)

- Maintains liaison with GAO;
- May attend entrance and exit conferences for GAO audits and reviews;
- Provides GAO with OIG audit reports on activities that GAO plans to audit; and
- Reviews the Agency's management of GAO recommendations in the Consolidated Audit and Compliance System (CACS).

e. The Audit, Performance and Compliance Division (M/CFO/APC)

- Initially receives, on behalf of the Agency, written communications and reports from GAO;
- Interacts with GAO staff as necessary to ensure adequate and timely responses to GAO reports and inquiries;
- Serves as the Agency's focal point for the analysis and tracking of GAO reports and inquiries, as well as outgoing correspondence related to GAO activities;
- Assigns action for GAO reviews and ensures that appropriate Agency staff are informed of GAO activities;
- Schedules and coordinates entrance and exit conferences for GAO reviews;
- Monitors and maintains accurate records on the status of recommendations and informs Agency officials of GAO's acceptance of final action on such recommendations;
- Maintains all aspects of the CACS database on GAO activities; and
- Provides staff support to the Agency's Audit Follow-Up Official on matters related to GAO activities.

f. The Audit Management Officer (AMO) is a representative designated within each Mission and Bureau/Independent Office (B/IO) who

- Serves as M/CFO/APC's contact for GAO work processing;
- Assists M/CFO/APC with scheduling and coordinating entrance and exit conferences;

- Ensures that GAO inquiries are assigned to appropriate personnel for action;
- Ensures that action officers coordinate with M/CFO/APC and other cognizant personnel;
- Tracks the status of GAO recommendations and provides periodic reports regarding the status of such recommendations to M/CFO/APC; and
- Coordinates all GAO issues with M/CFO/APC.

g. The **Audit Action Official (AAO)** is an official designated by the lead B/IO with technical knowledge of, or substantial familiarity with, the program being reviewed by the GAO and who

- Assists M/CFO/APC with coordination, where necessary, and attends entrance and exit conferences;
- Organizes an internal USAID meeting, prior to the GAO entrance conference, with Agency representatives who will be involved in the GAO engagement or audit, including representatives from the Office of the General Counsel (GC) and LPA;
- Drafts replies to GAO inquiries and correspondence;
- Reviews the materials and information to be provided to the GAO, or, where applicable, coordinates such review with designated U.S. mission personnel for materials and information provided by the mission;
- Coordinates with GC and the Office of Security (SEC), as appropriate, on the review and protection of sensitive or classified information;
- Coordinates the provision of materials and information requested by the GAO;
- Keeps M/CFO/APC informed of the status of ongoing reviews; and
- Coordinates with the AMO to track the action/status of recommendations.

h. The **Office of the General Counsel (GC)**

- Assists in evaluating the reasonable scope of the GAO request, including whether the GAO request falls within the GAO's statutory jurisdiction and what information could be made available to GAO;

- Assists in identifying information that should be redacted before it is made available to GAO;
- Clears all non-public, sensitive or classified information before it is made available to GAO; and
- Clears all Agency comments to draft GAO reports as well as any Agency comments or responses to GAO reports with recommendations.
- The Designated Agency Ethics Official (DAEO) in GC clears the release of all USAID internal records relating to ethics training or financial disclosure as well as all Agency responses to the GAO in respect of such information.

i. **The Office of Security (SEC)**

- Clears all classified information before it is made available to GAO; and
- Ensures appropriate security clearances of GAO personnel prior to providing GAO personnel access to classified information.

593.3 POLICY DIRECTIVES AND REQUIRED PROCEDURES

593.3.1 Notification Letter

Effective Date: 07/24/2012

The GAO initiates all reviews and inquiries regarding Agency activities with a formal notification letter. GAO sends the notification letter to the USAID Administrator and M/CFO/APC, and sends copies directly to the OIG.

Upon receipt, M/CFO/APC logs the notification letter into the Consolidated Audit and Compliance System (CACS), identifies a lead Mission or B/IO based on the subject matter of the GAO review, forwards the notification letter to the appropriate AMO and AAO in the Mission or B/IO, and sends information copies to other interested offices.

593.3.2 Review Initiation and Entrance Conference

Effective Date: 07/24/2012

GAO reviews and evaluations are initiated upon receipt of the notification letter and by scheduling the entrance conference.

M/CFO/APC, in consultation with the cognizant AAO, schedules the entrance conference within 14 calendar days of GAO's request. M/CFO/APC notifies all interested agencies, Missions and B/IOs, including GC, LPA and the OIG, of the date,

time, and location of the conference. M/CFO/APC facilitates the conference and maintains the official GAO files.

During the entrance conference, the GAO should provide the Agency with the following information: (1) the origin of the information request; (2) the roles and responsibilities of the GAO employees staffed on the matter; (3) the scope of the information requested pursuant to the audit; (4) the key objectives of the audit; and (5) the sites where GAO expects to conduct its work. GAO should also provide the Agency with an estimate of the timeframe associated with completing its audit. Participants at the entrance conference should also discuss USAID's policy regarding GAO access to information as well as any relevant GAO jurisdictional and scope of review issues.

The attendance at the entrance conference of key Agency officials involved in the GAO audit enhances the opportunity for a substantive exchange of information. If the review includes work at separate field locations, or if requested by the Agency, GAO may consider holding additional entrance conferences when work is commenced at such field locations.

In certain cases, GAO's work involves government-wide reviews on issues pertaining to more than one agency (e.g., reviews on government-wide issues such as performance management and budgeting). For such reviews, an entrance conference will typically be held with applicable central agencies, such as OMB or OPM, and may involve a single entrance conference that includes all of the agencies involved or separate entrance conferences with the relevant agencies.

593.3.3 USAID Policy Regarding GAO Audit Requests and Access to Information

Effective Date: 07/24/2012

a. General Policy and Procedure

The Government Accountability Office (GAO), headed by the Comptroller General, is an independent, nonpartisan investigative agency of the Legislative Branch. The GAO is generally authorized and directed by 31 USC §712 to audit and review "matters relating to the receipt, disbursement and use of public money" in order to determine if programs are run effectively and economically. Pursuant to 31 USC § 717, the Comptroller General "shall evaluate the results of a program or activity the Government carries out under existing law (1) on the initiative of the Comptroller General; (2) when either House of Congress orders an evaluation; or (3) when a committee of Congress with jurisdiction over the program or activity requests the evaluation." GC should be consulted when questions arise as to whether GAO is operating within its statutory authority. When operating within its statutory authority, the GAO may request and, as a general rule, subject to certain restrictions as set forth below, have access to relevant unclassified and classified information following the entrance conference and in connection with an ongoing, authorized review.

The AMO or AAO cooperates with the GAO by providing data and information, briefings, comments on draft reports, recommendations and formal responses to final reports. The responsible B/IO assists the GAO with travel and other arrangements when GAO personnel travel to U.S. missions overseas.

When questions arise as to whether GAO should have access to certain material, GC and M/CFO/APC should be consulted. In addition, when questions arise as to how to protect or restrict access to sensitive or classified material, GC and SEC, as appropriate, should be consulted. Bureaus should keep copies and a written record as to which of its documents are provided to the GAO pursuant to an audit.

While it is the policy of USAID to provide the GAO with the information it needs to fulfill its statutory responsibilities in an expeditious manner, the GAO should be encouraged to make its requests for information specific and relevant to the questions posed in its notification letter. The GAO is not authorized to independently search for documents and information in USAID files and databases. In addition, under 31 USC §716(e), the GAO is obligated to respect any restrictions on the disclosure of the information imposed by USAID, and must be advised of those restrictions in writing by the lead AAO when such information is made available.

b. Publicly Available Unclassified Information

The GAO may make oral or informal email requests only to access publicly available unclassified material. Publicly available unclassified information is material that does not carry any restrictions and can be made available to any member of the public. This material includes:

- Press guidance;
- Public reports; and
- USAID publications and other public information not considered Sensitive But Unclassified (SBU) or classified.

Copies of publically available unclassified documents may be provided to the GAO.

c. Unclassified Material That Is Not Publicly Available

Generally, unclassified material that is not publicly available should be marked SBU. However, this is not always the case and the determination whether material is publicly available should be made based on the content rather than the marking of the document. *Except for the types of material that could fall within category e. below*, GAO is generally entitled to have access to non-public information where it is relevant to an official audit within its statutory authority by viewing such information in a secure workspace on USAID's premises. This includes, for example, Privacy Act information.

Such information will only be made available following a formal written request from the GAO citing the GAO job code.

If the GAO requests information or documents in this category, GC should clear the release of such documentation or information. Such information cannot be removed from the USAID secure workspace facility, photocopied, or noted verbatim. The AAO, in coordination with SEC, must provide the GAO team with a secure workspace to view the material.

d. Classified Information

Classified information is material officially classified as Confidential, Secret, or Top Secret in accordance with the criteria established by Executive Order 13526, Classified National Security Information. In addition, Agency staff should treat any documents containing foreign government information that was provided in confidence, and where disclosure would be harmful to foreign relations, as classified whether marked so or not. Agency staff should also treat information from public international organizations (e.g., the United Nations) that is restricted from public disclosure as classified, whether marked so or not.

Access may be granted to relevant classified documents after the GAO makes a formal written request, citing the job code, concerning a matter within its statutory authority. In addition, before the responsible B/IO may make classified information available to the GAO, the B/IO must obtain approval, via Action Memorandum, from the cognizant Assistant Administrator or his/her designee. The Action Memorandum must also be cleared by the AAO, GC, and the Director of SEC.

B/IOs must coordinate classified documents that are approved for review by the GAO through M/CFO/APC before such information is made available to the GAO. Such information cannot be removed from the USAID secure workspace facility, photocopied, or noted verbatim. The AAO, in coordination with SEC, must provide the GAO team with a secure workspace to view the material.

The lead bureau, through SEC, must ensure appropriate security clearances of GAO personnel prior to providing GAO personnel access to classified information (as set forth in 593.3.4 b). It is the responsibility of USAID personnel to ensure that all e-mail and sensitive communication are appropriately classified and marked.

e. Restricted Access

The GAO is not given access to certain types of information, whether in a secure workspace facility or otherwise. Sensitive But Unclassified (SBU), non-public or classified information that generally should not be made available to the GAO includes, but is not limited to, the following:

- Internal materials concerning budget plans and requests, other than the official budget data submitted to the Congress (See OMB Circular A-11).
- Internal deliberative information pursuant to 5 USC § 552(b)(5), the disclosure of which reasonably could be expected to impair substantially the operations of government. (This may include, for example, certain action memoranda or informal email deliberations.)
- Law enforcement information pursuant to 5 USC § 552(b)(7), the disclosure of which reasonably could be expected to impair substantially the operations of government. However, it should be noted that because USAID is not a law enforcement agency, this exemption typically would not apply in the context of a request by the GAO for information relating to USAID programs.

The release of non-public material may also be limited when the proposed GAO request for information is outside of GAO's statutory authority.

When the GAO requests information that could fall within any of the above categories, GC must be consulted and clear the release of any such information before it is made available to the GAO.

f. Third Party Documents

Documents originated by or containing information originated by other agencies cannot be released to the GAO without the consent of the originating agency(ies). Information that would generally fall into this category includes:

- Documents to and/or from the White House or National Security Council;
- Documents addressing Policy Coordination Committees (PCC), National Security Council (NSC), or the White House led initiatives in relation to ongoing criminal investigations or prosecutions; or
- Documents related to intelligence or counter-intelligence information.

g. Information Regarding Grantees and Contractors

The AMO or AAO should consult with its grantees or contractors or other third parties in order to ascertain what information specific to such grantees or contractors or other third parties, if any, should be redacted from the documentation that is made available to the GAO.

Any proprietary information relating to specific grantees, contractors or other third parties, including, but not limited to, a detailed breakdown of their indirect cost rates and information on fees, generally should be redacted from any documentation viewed by the GAO.

In addition, any information that identifies grantees, contractors or other third parties should be redacted before it is viewed by GAO evaluators if the release of such information could endanger the security of recipients or implementers of U.S. Government assistance.

h. Information Regarding Ethics Training or Financial Disclosure Documents

The AAO should consult directly with the Agency's DAEO with respect to any request from the GAO for access to USAID internal records relating to ethics training or financial disclosure.

If GAO requests information in this category, the DAEO and GC should clear any release and such information cannot be removed from the USAID secure workspace facility, photocopied, or noted verbatim.

593.3.4 Security Clearances and Overseas Visits

Effective Date: 07/24/2012

a. GAO Fieldwork and Foreign Contacts and Travel

The GAO review may involve foreign travel and fieldwork to gather relevant information. Country clearances will be processed through the relevant country desk and post. As authorized by USAID, U.S. mission personnel may be directly engaged in GAO activities by assisting in the arrangement of the GAO team visit, facilitating access, and providing information through interviews. GAO should not directly task posts abroad; any taskings, including requests for information or documents, should be coordinated and communicated through the AAO. The GAO mandate does not include investigation of foreign governments; any GAO meetings or other contacts with foreign officials should be coordinated with the lead AAO and approved by M/CFO/APC in advance.

The lead AAO, in coordination with the regional bureau and mission, should determine whether contacts with foreign officials would raise sensitivities that warrant consideration for another approach to obtaining information. Generally, when the fieldwork is complete and prior to returning to the United States, the GAO team will conduct a closeout meeting. The purpose of this meeting is to ensure that the GAO team has a full understanding of the information gathered and to consummate its activities with the relevant Mission. The closeout meeting is not intended to discuss conclusions or recommendations.

b. Classified Information

Access may be granted to review relevant classified documents subject to the

conditions set forth in 593.3.3d, but only after the verification of proper security clearances.

593.3.5 Exit Conference

Effective Date: 07/24/2012

Exit conferences are requested at the discretion of either the Agency or GAO. M/CFO/APC and the OIG must be notified of any requests for an exit conference. M/CFO/APC schedules, coordinates, and facilitates the exit conferences.

The purpose of the exit conference is to confirm that the information used to formulate GAO's analyses and findings are current, correct, and complete. GAO officials responsible for the completion of the engagement will participate in the meeting. Agency officials who have oversight of the issues related to the engagement's objectives are also expected to attend the meeting.

593.3.6 Draft Report

Effective Date: 07/24/2012

The GAO typically issues draft reports to agencies for their review and comment, so that final reports may incorporate the views of such agency. According to GAO-05-35G (GAO's Agency Protocols), GAO will generally give an agency from 7 to 30 calendar days to comment on a draft report. The timeframe established by GAO will vary depending on the nature of the engagement. In rare cases, the Comptroller General may grant an extension beyond 30 calendar days if the Agency shows that an extension is necessary and will likely result in a more accurate report. GAO reserves the right to issue the report to the congressional requester(s) if the comments are not received within the time allotted. In such cases, the reason for not including the Agency's comments will be stated in the report.

Upon receipt of a draft report from GAO, the CFO will notify the Mission or lead B/IO. M/CFO/APC staff will disseminate the report to the appropriate AMO and AAO and advise them that comments to the draft report must be provided to M/CFO/APC by the established due date in order to meet GAO's timeframe for receipt of Agency's comments.

GAO expects the Agency to provide (1) a single Agency position on the extent of their agreement or disagreement with key GAO findings, conclusions and recommendations; and (2) if there is Agency disagreement with the GAO's findings, the reasons for such disagreement.

GAO prefers that agencies provide written comments electronically. However, GAO will accept comments provided in hard copy, orally, or in an unsigned e-mail message. If an Agency official provides oral comments, GAO will summarize these comments and provide a copy of the summarized comments to the Agency official in order to verify that the comments are accurately stated before finalizing the report.

The AAO must coordinate all input and obtain the necessary clearances, including clearance from GC, before forwarding the package of comments to M/CFO/APC.

If the comments package is not received by the established due date, M/CFO/APC will follow up with the AAO the following day. If the comments package is not received within two days after the established due date, the CFO will send a delinquent notice to the lead Mission or B/IO for resolution.

Upon receipt of the comments package, M/CFO/APC will obtain clearance from the CFO, LPA, and signature from the Audit Follow-Up Official before transmitting the package to GAO.

In some cases, GAO may request informal comments or a check for accuracy and completeness before preparing or presenting the final product. In such circumstances, M/CFO/APC will instruct the AMO on special requirements for comments.

After receiving the Agency's comments, GAO will consider their substance, revise the draft report as appropriate, and indicate in the issued report whether the Agency agreed or disagreed with GAO's findings, conclusions, and recommendations. If the Agency disagrees with GAO's findings, conclusions, and recommendations, GAO will accept further explanation from Agency officials in support of the Agency's position. However, any available documented evidence supporting this explanation must be provided simultaneously to allow for verification if it materially affects the content of the report. When the Agency disagrees with a finding, conclusion, or recommendation, GAO identifies the disagreement and states its own position in the issued report. The Agency's electronic or hard-copy written comments are typically reproduced in an appendix to the issued report. An unsigned e-mail message describing the Agency's comments will not be printed in the issued report. However, GAO will identify the disposition of this e-mail message in the Agency Comments section of the report, just as it does for oral comments.

If the draft report contains classified information, the AAO must request GAO to provide the Agency with a preliminary copy for review before it is made available to third parties such as members of Congress. In connection with its review, the Agency must ensure that any classified information in the preliminary draft report is either redacted or set forth in an appropriate annex to the draft report.

593.3.7 Final Report

Effective Date: 07/24/2012

GAO issues a final report to the Congress and/or to the Agency (with a copy directly to the OIG). The final reports may or may not have recommendations. M/CFO/APC receives the final reports for processing in accordance with the following procedures:

a. Reports with Recommendations

31 U.S.C. § 720 requires the Agency to submit a written statement of the actions taken

by the Agency on GAO's recommendations to the Congress no later than 60 days after the date of the report.

Upon receipt of a final report from GAO, the CFO will notify the cognizant Mission or B/IO that GAO has issued a final report with recommendations. Concurrently, M/CFO/APC staff will advise the respective AMO and AAO that a written statement of action must be submitted to Congress no later than 60 days after the date of the report. In order to meet the due date to Congress, the AMO and AAO must provide the statement of action to M/CFO/APC by the due date established by M/CFO/APC.

M/CFO/APC reviews and disseminates reports with recommendations to the appropriate AAO for preparation of the Agency's formal response. If the Agency response to a draft GAO report accurately and adequately reflects its current views, a copy of those comments will be sufficient. When corrective action is incomplete, still under study, or planned, USAID must include a statement of when it expects the action to be completed, and will report on corrective action taken after it is completed.

The procedures for preparing the Agency's statement of action to the final GAO audit report are as follows:

- The AAO coordinates all Agency input and obtains all necessary clearances, including clearance from LPA and GC.
- The AAO sends the statement of action to M/CFO/APC for review by the due date established by M/CFO/APC. If the statement of action is not received by the established due date, M/CFO/APC will follow up with the AAO on the following day. If the statement of action is not received within two days after the specified due date, the CFO will send a delinquent notice to the relevant Mission or B/IO for resolution.
- Upon receipt of the statement of action from the AAO, M/CFO/APC will resolve any issues and obtain clearance from M/CFO and the Audit Follow-up Official. The Bureau for Management Clearance Correspondence Contact (CCC) will ensure that the statement of action is immediately provided to LPA for review, signature, and transmission to Congress.
- M/CFO/APC will closely monitor workflow and progress to ensure that the due date to Congress is met. If the statement of action is not provided to Congress by the due date, the CFO will send a delinquent notice to LPA for resolution.
- M/CFO/APC will provide a copy of the signed statement of action to OMB and GAO as required by OMB Circular A-50 and GAO's Agency Protocols.

b. Reports with No Recommendations

If the final report contains no recommendations, M/CFO/APC transmits the report to all interested Missions and B/IOs, including LPA and GC. The same is required for other GAO products such as letter reports, briefing reports, or testimony.

No further action by the Agency is required.

593.3.8 Statements to OMB

Effective Date: 07/24/2012

USAID will submit a statement to the Director, Office of Management and Budget (OMB) within 60 calendar days after formal transmittal of a final GAO report to the Agency when at least one of the following applies:

- a.** The report contains a specific recommendation for the Administrator;
- b.** The report contains financial statements accompanied by either a qualified audit opinion or a disclaimer of opinion;
- c.** The report indicates a violation of the Antideficiency Act which has not been reported to the appropriate authorities; or
- d.** When requested to comment by OMB.

The Agency statement should inform OMB of the Agency's views on the findings and recommendations by GAO. It should also identify any action taken, or planned, in response to each significant finding or recommendation. The response is prepared in accordance with 593.3.7a and must be cleared by LPA and GC.

593.3.9 Statements to Congressional Committees

Effective Date: 07/24/2012

When a GAO report contains recommendations to the Administrator, the Agency must submit a written statement addressing the recommendations within 60 calendar days of the date of the report to the appropriate Senate and House Committees.

The response is prepared in accordance with 593.3.7a and must be cleared by LPA and GC. M/CFO/APC prepares the transmittal letters.

593.3.10 OMB Clearance and/or Coordination Requirements

Effective Date: 07/24/2012

Agency statements to congressional committees, individual members of Congress, or GAO are subject to advance coordination with and/or clearance by OMB when the statement

- a.** Expresses views on proposed or pending legislation; or

- b. Deals with other agencies, or with executive branch budget policies.

The Agency's Audit Follow-Up Official must request OMB clearance. The request is sent in duplicate via letter to the Director, OMB. The clearance process must be completed before USAID transmits the statement.

593.3.11 Follow Up of Audit Recommendations

Effective Date: 07/24/2012

Follow up of audit recommendations is an ongoing process that entails the following:

- M/CFO/APC enters and tracks all GAO recommendations in the Agency's Consolidated Audit and Compliance System (CACS).
- AAOs must keep the cognizant AMO and M/CFO/APC advised of the status of recommendations. As actions are taken within the Agency to satisfy GAO recommendations, cognizant AMOs and AAOs must document the actions and notify M/CFO/APC.
- When the cognizant AAO believes that final action has been taken to address a recommendation, he or she must provide M/CFO/APC a written request for determination of final action with appropriate supporting documentation. M/CFO/APC will log the request into CACS and submit it to GAO for a determination of final action.
- When GAO accepts the Agency's final action, it eliminates the recommendation from the GAO Report on the Status of Recommendations, which documents GAO's acceptance of the final action.

The OIG periodically reviews the Agency's handling of and the status of GAO recommendations in the CACS.

593.3.12 GAO Follow Up

Effective Date: 07/24/2012

In order to provide information to GAO on the status of GAO's recommendations, the Agency must provide GAO with a copy of the Agency's statement of action. GAO monitors the Agency's progress in implementing these recommendations by:

- Discussing the status of recommendations with cognizant Agency officials;
- Obtaining copies of Agency documents supporting the implementation of such recommendations;

- Verifying that the recommended actions are being taken and, to the extent possible, that the desired results are being achieved; and
- Maintaining a database of open recommendations which is available to the public on GAO's Web site at <http://www.gao.gov>.

GAO's goal is to remove all closed recommendations on an ongoing basis. However, close to the end of each fiscal year, special attention is directed to this effort. GAO removes a recommendation from its database after determining that:

- The agency has implemented the recommendation or has taken action that in substance meets the intent of the recommendation, or
- Circumstances have changed and the recommendation is no longer relevant.

593.4 MANDATORY REFERENCES

593.4.1 External Mandatory References

Effective Date: 07/24/2012

- a. [5 U.S.C. 552](#)
- b. [31 U.S.C. 712](#)
- c. [31 U.S.C. 716](#)
- d. [31 U.S.C. 717](#)
- e. [31 U.S.C. 718](#)
- f. [31 U.S.C. 720](#)
- g. [GAO-05-35G, GAO's Agency Protocols](#)
- h. [Office of Management and Budget \(OMB\) Circular A-11, Preparation, Submission, and Execution of the Budget](#)
- i. [Office of Management and Budget \(OMB\) Circular A-50, Audit Follow-up \(authority for the designated Audit Follow-Up Official\)](#)

593.4.2 Internal Mandatory References

Effective Date: 07/24/2012

There are no Internal Mandatory References for this chapter.

593.5 ADDITIONAL HELP

Effective Date: 07/24/2012

- a. [ADS 593saa, Sample Cover Letter Responding to GAO Request for Sensitive Information](#)

593.6 DEFINITIONS

Effective Date: 07/24/2012

The following terms and definitions have been incorporated into the ADS Glossary. See the [ADS Glossary](#) for all ADS terms and definitions.

Agency audit follow up official

The senior management official designated by the Administrator in accordance with OMB Circular A-50 to oversee audit follow-up. The Assistant Administrator for Management is USAID's Audit Follow-Up Official. (Chapters 593, [595](#))

audit follow up

The process used to ensure that prompt and responsive action is taken on findings and recommendations contained in final audit reports. (Chapters 593, [595](#))

audit action official (AAO)

The USAID employee in the lead Mission, Bureau or Independent Office assigned specific responsibility for overseeing the production of information to the GAO, responding to recommendations from audits and ensuring that corrective action is completed. (Chapters 593, [595](#))

audit management officer (AMO)

The individual designated to coordinate and monitor the overall audit program at the Mission, Bureau, or Independent Office level. (Chapters [591](#), [592](#), 593, [595](#))

Consolidated Audit and Compliance System (CACS)

A worldwide Web-based management information system which 1) provides for a repository of information, including Federal Managers Financial Integrity Act certifications, validity of obligations and review of unexpended balances certifications, and audit-related documentation that can be accessed and/or updated worldwide and 2) is used to track actions, the status of FMFIA material weaknesses and deficiencies, OIG management and performance challenges, audit recommendations (issued by OIG, GAO, SIGIR, SIGAR, and A-123 assessments), and corrective action plans; submit requests for final action (closure); upload supporting documentation; and print reports. (Chapters [591](#), 593, [596](#))

entrance conference

A meeting that the auditor holds with agency officials at the start of an engagement to discuss the planned review, including time constraints, preliminary scope and contacts,

issues, sensitivities, points of contact, referrals for information, and preliminary requests for information/documents. (Chapters [590](#), [592](#), 593)

exit conference

A meeting upon completion of an audit to discuss findings. (Chapters [590](#), [592](#), 593)

GAO products

Briefing reports, letter reports, fact sheets, reports with or without recommendations, and testimony. (Chapter 593)

Government Accountability Office (GAO)

The legislative branch agency responsible for auditing and evaluating programs, activities, and financial operations of the executive branch. (Chapter 593)

job code

A six-digit code included in GAO notification letters that identifies and tracks a review in progress. This number is used until issuance of a final report number by GAO. (Chapter 593)

notification letter

A letter from GAO that announces a new review. The letter normally includes a brief description of the review intent and scope, the Congressional origin, GAO contact information, the job code, and fieldwork destinations if known. (Chapter 593)

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